

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI**

**CHARLOTTE DEAN DAVIS
PATRICK K. DAVIS**

CASE NO.: 21-01647-JAW

DEBTORS

CHAPTER 7

**CHARLOTTE DEAN DAVIS
PATRICK K. DAVIS**

PLAINTIFFS

V.

ADV. PRO. NO.: 23-00003-JAW

**ITAVIUS BURKS; ALISON CRAPPS,
SCOTT COUNTY TAX ASSESSORS;
BETTY ODOM, JUSTICE COURT CLERK;
MISSISSIPPI DEPARTMENT OF REVENUE**

DEFENDANTS

**MISSISSIPPI DEPARTMENT OF REVENUE’S
ANSWER TO AMENDED COMPLAINT TO SET ASIDE TAX SALE**

COMES NOW Defendant, Mississippi Department of Revenue (“MDOR”), through undersigned counsel, files this Answer to the Plaintiffs’ Amended Complaint (Dkt. 9):

1. MDOR admits the allegations in Paragraphs 1-4.
2. MDOR lacks sufficient knowledge as to the facts in Paragraphs 5-8 and therefore denies the same.
3. MDOR denies the allegation in Paragraph 9. Under Fed. R. Bankr. P. 7004(b)(6) and M.R.C.P. Rule 4(d)(5), proper service on MDOR requires the Debtors to deliver a copy of the summons and complaint to the Attorney General for the State of Mississippi. MDOR states that it has now been properly served: The Attorney General has advised MDOR that it received a copy of the summons and complaint on March 7, 2023.

4. MDOR lacks sufficient knowledge as to the facts in Paragraph 10 and therefore denies the same.

5. In response to Paragraph 11, MDOR admits that, upon receiving an application for title from the Scott County Tax Assessor (acting as Designated Agent), it issued title to the mobile home that is the subject of this action to Itavius Burks. Further, MDOR records show that on March 15, 2023 the Scott County Tax Assessor (acting as Designated Agent) cancelled that titling transaction. As a result, the mobile home is currently untitled. MDOR denies any other allegations contained in Paragraph 11.

6. MDOR lacks sufficient knowledge as the facts in Paragraphs 12-15 and therefore denies the same.

7. Additionally, MDOR states that it is the agency responsible for issuing certificates of title and that it shall abide by any lawful order of this Court regarding the titling of the mobile home that is the subject of this action.

WHEREFORE, PREMISES CONSIDERED, MDOR requests that this Court determine the rights of the parties herein and enter the appropriate Order. MDOR also requests any other relief, general or specific, which the Court may deem appropriate.

RESPECTFULLY SUBMITTED, March 20, 2023.

MISSISSIPPI DEPARTMENT OF REVENUE

BY: /s/Sylvie D. Robinson

Sylvie D. Robinson (MSB #8931)

MISSISSIPPI DEPARTMENT OF REVENUE

Post Office Box 22828

Jackson, MS 39225-2828

Telephone: (601) 923-7412

Facsimile: (601) 923-7423

E-mail: sylvie.robinson@dor.ms.gov

CERTIFICATE OF SERVICE

I, Sylvie D. Robinson, attorney for the MDOR, hereby certify that I have this day filed the foregoing document electronically via the ECF filing system, which caused notice of such filing to be sent to all registered ECF participants.

March 20, 2023

s/Sylvie D. Robinson

Sylvie D. Robinson